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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

September 11, 2023

### **Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 29 Counties**

**HARRISBURG** – Auditor General Timothy DeFoor today announced the release of audit reports for 41 volunteer firefighters' relief associations (VFRAs) in Armstrong, Beaver, Bedford, Berks, Bradford, Bucks, Carbon, Centre, Columbia, Crawford, Cumberland, Dauphin, Delaware, Franklin, Indiana, Lackawanna, Lancaster, Lebanon, Lycoming, Montgomery, Perry, Pike, Schuylkill, Snyder, Union, Warren, Washington, Westmoreland and York counties.

"Relief associations provide vital support to Pennsylvania's dedicated first responders," DeFoor said. "Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve."

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2022, \$66.7 million went to 2,514 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports).

#### **Armstrong County**

[Gilpin Township Volunteer Fire Company Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Undocumented expenditure

[Homeville Volunteer Fire Company Relief Association of West Mifflin, Pennsylvania](#) – 1 finding: Failure to maintain surety (fidelity) bond coverage

[Rural Valley Volunteer Firemens Relief Association](#) – No findings.

[South Buffalo Township Volunteer Firefighters Relief Association](#) – 1 finding: Untimely deposit of state aid

#### **Beaver County**

[Franklin Township Volunteer Fire Department Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

#### **Bedford County**

[Southern Cove Volunteer Firemen’s Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number and payment of Pennsylvania sales tax

#### **Berks County**

[Fireman’s Relief Association of Earl Township](#) – No findings.

[The Volunteer Firemen’s Relief Association of Strausstown, County of Berks and State of Pennsylvania-Limited Procedures Engagement](#) – No findings.

#### **Bradford County**

[Litchfield Township Volunteer Firefighters’ Relief Association](#) – No findings.

#### **Bucks County**

[Bristol Fire Company Relief Association](#) – No findings.

[Volunteer Fireman’s Relief Assoc. of Richlandtown, PA](#) – 1 Observation: FDIC coverage limits exceeded

#### **Carbon County**

[East Penn Township Volunteer Firefighters Relief Association](#) – No findings.

#### **Centre County**

[Boalsburg Volunteer Firefighters’ Relief Association](#) – 2 findings: Insufficient surety (fidelity) bond coverage, inadequate minutes of meetings and inadequate relief association bylaws

#### **Columbia County**

[Mifflin Township Volunteer Firefighters Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Undocumented expenditure, untimely deposit of state aid

#### **Crawford County**

[Fallowfield Fire & Rescue Relief Association](#) – 3 findings: Inadequate relief association bylaws (discretionary benefits), inadequate signatory authority for the disbursement of funds, relief association checking account inappropriately registered under affiliated fire service organization’s federal tax identification number

#### **Cumberland County**

[Monroe Firefighters Relief Association](#) – 1 finding: Unauthorized expenditures

[The Carlisle Fireman’s Relief Association of the Commonwealth of Pennsylvania](#) – 4 findings: Undocumented expenditures, failure to maintain a complete and accurate equipment, failure to maintain a complete and accurate membership roster, inadequate financial record-keeping system

#### **Dauphin County**

[The Swatara Township Firemen's Relief Association of the Commonwealth of Pennsylvania](#) – No findings.

#### **Delaware County**

[Darby Township Firemen's Relief Association Inc. of Darby Township](#) – 5 findings: Noncompliance with prior audit recommendation: Failure to adhere to relief association bylaws, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, noncompliance with prior audit recommendation: undocumented expenditures, improper deposit of relief association funds, failure to maintain a complete and accurate membership roster

[Prospect Park Firemen's Relief Association of Prospect Park, Pennsylvania](#) – No findings.

#### **Franklin County**

[Greencastle-Antrim Volunteer Firefighter's Relief Association, Incorporated](#) – No findings.

#### **Indiana County**

[Glen Campbell Volunteer Fire Company Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

[Pine Township Volunteer Fireman's Relief Association](#) – 1 finding: Failure to obtain a Pennsylvania sales tax exemption number

#### **Lackawanna County**

[Volunteer Firemen's Relief Association of the Borough of Dunmore](#) – 2 findings: Unauthorized expenditures, failure to maintain a complete and accurate membership roster

#### **Lancaster County**

[Schoeneck Fire Company Relief Association](#) – 1 finding: Unauthorized expenditure

#### **Lebanon County**

[Newmanstown Volunteer Fire Company Firemen's Relief Association](#) – No findings.

#### **Lycoming County**

[Picture Rocks Firemen's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Unityville Community Volunteer Firemen's Relief Association](#) – No findings.

#### **Montgomery County**

[Trappe Volunteer Firemen's Relief Association](#) – 3 findings: Insufficient surety (fidelity) bond coverage, improper equipment donation transaction, failure to maintain a complete and accurate equipment roster

#### **Perry County**

[Marysville Fire Co. No. 1 Fireman's Relief Association](#) – 1 finding: Payment of Pennsylvania sales tax

#### **Pike County**

[Shohola Township Volunteer Fireman's and Rescue Relief Association](#) – 2 findings: Failure to deposit proceeds from the sales of jointly purchased vehicles, unauthorized expenditures

#### **Schuylkill County**

[The Tamaqua Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

[Volunteer Firemen's Relief Association of Marlin](#) – No findings.

**Snyder County**

[Reliance Hose Co. No. 1 Volunteer Firemen's Relief Association](#) – No findings.

**Union County**

[Union Township Volunteer Firemen's Relief Association](#) – No findings.

**Warren County**

[Sheffield Township Volunteer Fire Department Relief Association](#) – 2 findings: Unauthorized expenditure, insufficient surety (fidelity) bond coverage

[Starbrick Volunteer Fire Department Relief Association](#) – No findings.

**Washington County**

[Lock No. 4 Volunteer Fire Company Relief Association](#) – 1 finding: Untimely receipt and deposit of state aid

**Westmoreland County**

[Firemen's Relief Association of the Borough of West Newton](#) – No findings.

**York County**

[Firemen's Relief Association of the Community Fire Company of Seven Valleys, Inc](#) – No findings.

[The Fireman's Relief Association of the Jefferson Volunteer Fire Company](#) – 1 finding: Untimely receipt and deposit of state aid

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